



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jeffrey Pearce
DOCKET NO.: 19-03566.001-R-1
PARCEL NO.: 20-19-377-007

The parties of record before the Property Tax Appeal Board are Jeffrey Pearce, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling, and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **McHenry** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$52,762
IMPR.: \$87,794
TOTAL: \$140,556

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the McHenry County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a one-story dwelling of frame construction with 2,284 square feet of living area. The dwelling was built in 1978 and is approximately 39 years old. Features of the home include a full basement, central air conditioning, one fireplace and an attached garage with 672 square feet of building area. The property has a 1.030 acre or 44,867 square foot site and is located in Barrington, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of brick or frame exterior construction that range in size from 2,471 to 4,101 square feet of living area. The dwellings range in age from 35 to 46 years old. Each comparable has a basement with two having finished area, central air conditioning, a fireplace and a garage ranging in size from 484 to 884 square feet of building area. These properties have sites ranging in size from 47,988

to 195,988 square feet of land area and three of which are located on the same block and street as the subject. The sales occurred from January 2017 to August 2019 for prices ranging from \$385,000 to \$539,000 or from \$98.28 to \$175.23 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,556. The subject's assessment reflects a market value of \$421,710 or \$184.64 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for McHenry County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review argued comparables #1, #3 and #4 are too large of dwellings when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified from the township assessor that are improved with one-story dwellings that range in size from 1,945 to 2,752 square feet of living area. The homes were built from 1934 to 1985 or approximately 35 to 86 years old. Three comparables have basements with finished area. Each comparable has central air conditioning, one to three fireplaces and an attached or detached garage ranging in size from 453 to 920 square feet of building area. These properties have sites that range in size from 111,968 to 219,668 square feet of land and are located from .98 to 1.52 miles from the subject property. The sales occurred from April 2018 to June 2019 for prices ranging from \$370,000 to \$725,000 or from \$142.58 to \$358.35 per square foot of living area, including land. The board of review analysis included adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$310,409 to \$550,230. The board of review contends these sales support the assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales submitted by the parties to support their respective positions. The Board finds neither parties' comparables are truly similar to the subject. For example, the appellant's comparables are dissimilar two-story dwellings, three of which also have significantly larger dwelling sizes and/or site sizes when compared to the subject. In addition, two comparables sold in 2017 less proximate in time to the subject's January 1, 2019 valuation date and were less likely to be reflective of market value. As to the board of review comparables, all have considerably larger site sizes, two are older dwellings, and two comparables have a pole barn, barn and/or inground swimming pool when compared to the subject. Nevertheless, the comparables sold from January 2017 to June 2019 for prices ranging from \$350,000 to \$725,000 or from \$98.28 to \$358.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$421,710 or \$184.64 per square foot of

living area, including land, which is within the price range established by the comparable sales in this record. Therefore, after considering numerous adjustments to the comparables for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject's estimated market value as reflected by the assessment is overvalued. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 16, 2021



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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